--- 10 “Large” Cigarettes - “Series of 1897” - *in black ink* - scanned at 200% scale ---

--- Provisional overprint OVER / 3 POUNDS / PER 1000 in 2 mm. Gothic letters ---

The Budget of 1897 increased the excise tax to $ 3.00 per thousand for foreign leaf cigarettes weighing less than 3 pounds per thousand, and to *$ 8.00 per thousand for foreign leaf cigarettes weighing over 3 pounds per thousand*.

★**RC-194 CP** - 10 cigarettes, perf 12, stamped **CANCELLED** in 3 mm. Gothic letters, overprinted **OVER / 3 POUNDS / PER 1000** in 2 mm. Gothic letters

★**RC-194 CRP** - 10 cigarettes, perf 12, stamped **CANCELLED** and **Registered**, overprinted **OVER / 3 POUNDS / PER 1000** in 2 mm. Gothic letters

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--- 10 “Large” Cigarettes - “Series of 1897” - *in black ink* - scanned at 200% scale ---

--- the definitive - inscribed OVER 3 POUNDS / PER 1000 ---

The definitive “Large” ten cigarette stamp was approved for Inland Revenue by *W.J. Gerald* on January 17th, 1903.

★**RC-202** - 10 large cigarettes, perf 12,
inscribed OVER 3 POUNDS / PER 1000

★**RC-202 SP** - 10 large cigarettes, perf 12,
inscribed OVER 3 POUNDS / PER 1000
stamped ***Sample*** in script

★**RC-202 DP** - 10 cigarettes,
inscribed OVER 3 POUNDS / PER 1000,
the die proof [F - 160]

★**RC-202 SP** - 10 large cigarettes, perf 12,
Inscribed OVER 3 POUNDS / PER 1000,
stamped SPECIMEN in 5 mm. rose Gothic

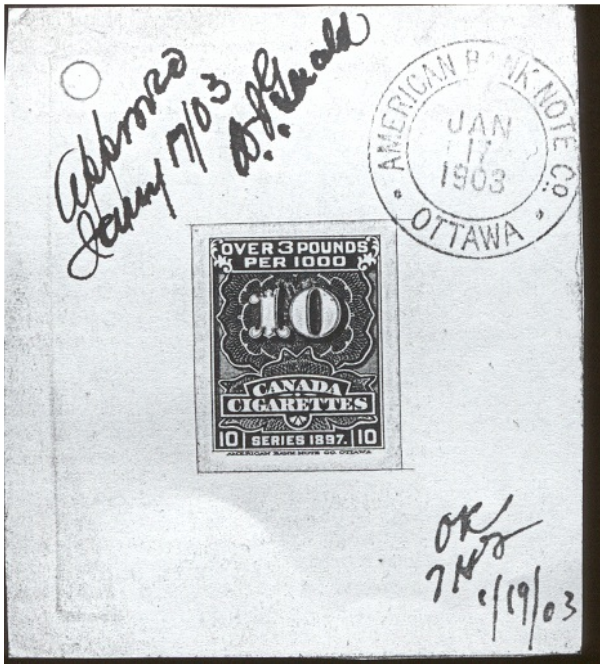
--- 10 Large Cigarettes - “Series of 1897” - 23 x 28 mm. - a Paste-up Proof ---

The following pair is scanned from photocopies supplied by Fritz Angst at Vernon BNAPEX in 1999. While the detail is not sharp, it shows the initial design as *paste-up* starting with the basic “Series of 1897” small ten cigarette stamp C-265.

--- a *paste-up* approved by ABN on November 13th 1902, and by *W.J. Gerald*, for Ottawa, on December 1st 1902 ---

--- 10 “Large” Cigarettes - “Series of 1897” - 23 x 28 mm. ---

--- the final recess printed die proof - approved by *W.J. Gerald* on January 17th 1903 ---



10 “Large” Cigarettes, the final recess printed die proof
approved for Inland Revenue by *W.J. Gerald* on January 17th, 1903

--- 10 over-weight cigarettes - “Imperial Tobacco” collection - 5 copies —

8 1912

8 1927

AKA - Jan 1940

[★RC-202]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1912	---	---	---	---	---	---	---	8	---	---	---	---
1927	---	---	---	4	---	---	---	8	---	---	---	---
1928	---	2	---	---	---	---	---	---	---	---	---	---
1940	AKA	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1897 \ black \ 10 large cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 9th 2013, JBH